

EXHIBIT 22

The Honorable Gregory H. Woods
United States District Judge
Southern District of New York
Daniel Patrick Moynihan U.S. Courthouse
500 Pearl Street
New York, New York 10007-1312

Rüschlikon, 8 January 2024

Mr. Daniel Wälchli

Dear Judge Woods:

My name is Ralf Brinkmann, happily married with two boys living in Rüschlikon, Canton of Zurich, Switzerland. I am 58 years old and worked over 30 years as business president & senior executive in chemical industry at Dow Inc., Michigan.

I do write you on behalf of Dani Waelchli, who is a personal friend and sport teammate of mine for over 10 years. We got to know each other when I joined the same tennis club and became part of Dani's team. Although I realize that Dani has pleaded guilty, I would like to share some personal experience about him and his character you hopefully will consider in making your final decision regarding sentencing.

In all the time we have known each other, I have always perceived Dani as selfless, helpful and sincere, always there when you need him. In particular, he was a very skilled captain of our team who managed to successfully coach members – like me – with quite some temper in situations where we felt mistreated by our adversaries and frustrated, as happens often in competitive sports. Dani was the person to calm us down, focus us on the game and get things back under control. He was a true leader with sportsmanship qualities. Although he had to retire from tennis after a long active playing time in our team due to injury, he did not hesitate for a minute to stand up for the team as a non-playing team captain, which also meant going along to the away games to stand up for the team. He did this even though he had a family at home, and he was heavily traveling abroad on business very often during the month. He coordinated and motivated the team as captain with all the work like organizing training camps, even though he could no longer play himself. He was the soul of the team.

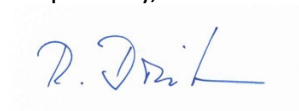
But many times, together with Dani and his family, playing tennis or skiing, are only one facet of the friendship with Dani. Furthermore, I also appreciate his selfless willingness to help me anytime, for example when I was confronted with some career changes as an executive at Dow Inc., he stood by me with his personal advice and helped to provide me with his personal professional business contacts for my final career decision. That was true in particular when I started to plan my time after retirement, where Dani brought me in very helpful contacts with his business acquaintances who could then counsel me. Which means a lot as well-regarded business executive in his industry.

Dani is an honest person, with high integrity and sincerity for his friends and his family, whom I would not want to miss in my life, because I know that he will always stand up for me, even if he does not benefit from it.

Therefore, based on my knowledge of Dani's character in the private and business life, the fact that he pleaded guilty is very inconsistent with his prior character I experience on ongoing basis.

I hope you take my personal experience and comments about Dani into your consideration in imposing sentence and be lenient.

Respectfully,

A handwritten signature in blue ink, appearing to read "R. Brinkmann", is shown within a light gray rectangular box.

Ralf Brinkmann

[REDACTED]

CH-8803 Rüschlikon

email: [REDACTED]